



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 476.12.178

CONVERSION DATE: July 1, 1998

PRESUMPTION OF USE WITHIN WASHINGTON WHEN RESIDENT PURCHASES PROPERTY OUT OF STATE

Issued July 31, 1974

The Board of Tax Appeals has held that there is a presumption that a Washington resident purchases tangible personal property for possession and use within Washington, even though the resident purchases such property outside the state. To escape the use tax, the burden is on the resident to prove that he does not intend to use the property in Washington and that he has not, in fact, had possession of or used the property in this state; it is not necessary for the state to prove actual use within the state to impose the use tax. Rimer v. Department of Revenue, Board of Tax Appeals Docket No. 5867.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

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